



State of Utah

JON M. HUNTSMAN, JR.
Governor

GARY R. HERBERT
Lieutenant Governor

Utah State Tax Commission

PAM HENDRICKSON
Commission Chair

R. BRUCE JOHNSON
Commissioner

MARC B. JOHNSON
Commissioner

D'ARCY DIXON PIGNANELLI
Commissioner

RODNEY G. MARRELLI
Executive Director

September 25, 2008

David J. Crapo, Esq.
Wood & Crapo
500 Eagle Gate Tower
60 East South Temple
Salt Lake City, Utah 84111

Re: Petition to Amend Rule R884-24P-62

Dear Mr. Crapo:

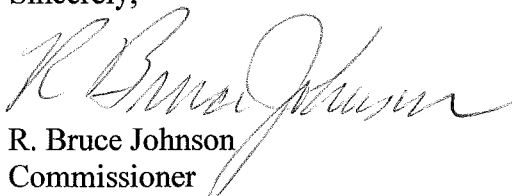
On June 27, 2008, you filed, on behalf of Qwest Corporation, a petition to amend the Rule R884-24P-62 (Rule 62) to provide that "cable companies , , , which are used to facilitate two-way communications" should be included in the definition of unitary properties subject to assessment by the State Tax Commission.

As you know, a hearing was held on this issue at which time Comcast Cable, through its attorney, Mr. Jerold Oldroyd, was asked to present additional written information to the Commission. You were granted the opportunity to respond to that submission. In order to afford you the opportunity to respond, the Commission extended to September 29, 2008, the time in which it would issue a decision on your petition.

Your response was received on September 17, 2008. After careful consideration of your petition and the comments received at the hearing and thereafter, the Commission declines to amend Rule 62 at this time. I am informing you by letter in order to meet our commitment to you to respond by September 29, 2008.

A formal written order, signed by all participating Commissioners, will follow in the next several days that will set out the reasons for our action as required by Utah. Code Ann. § 63G-3-601.

Sincerely,



R. Bruce Johnson
Commissioner